

Monthly or Quarterly Sales and Use Tax Worksheet

Account Number

Return Period

Sales Tax

	A. Use Tax on Sales and Rentals	B. Sales Tax
1. Gross sales, include sales by out-of-state vendors subject to use tax	1. _____	1. _____
2. Rentals of tangible property and/or accommodations	2. _____	2. _____
3. Communication services	3. _____	3. _____
4. Add lines 1, 2, and 3	4. _____	4. _____
ALLOWABLE DEDUCTIONS		
5a. Resale	5a. _____	5a. _____
b. Industrial processing or agricultural producing	b. _____	b. _____
c. Interstate commerce	c. _____	c. _____
d. Exempt services	d. _____	d. _____
e. Sales on which tax was paid to Secretary of State	e. _____	e. _____
f. Food for human/home consumption	f. _____	f. _____
g. Bad debts	g. _____	g. _____
h. Michigan motor fuel or diesel fuel tax	h. _____	h. _____
i. Other. Identify: _____	i. _____	i. _____
j. Tax included in gross sales (line 1)	j. _____	j. _____
k. Total allowable deductions. Add lines 5a - 5j	k. _____	k. _____
6. Taxable balance. Subtract line 5k from line 4	6. _____	6. _____
7. Tax rate	7. x .06	7. x .06
8. Tax due by rate. Multiply line 6 by line 7	8. _____	8. _____
9. Tax collected in excess of line 8	9. _____	9. _____
10. TOTAL tax due. Add lines 8 and 9	10. _____	10. _____
11. Total discount allowed (see charts in instructions)	11. _____	11. _____
12. Net tax due. Subtract line 11 from line 10	12. _____	12. _____
13. Add line 12 columns A and B	13. _____	13. _____

Use Tax - Purchases Only

14. Enter your purchases taxable at the 4% rate*	14a. x .04	14b. _____
15. Enter your purchases taxable at the 6% rate	15a. x .06	15b. _____
16. Add lines 14b and 15b. Enter here and on your return	16. _____	16. _____

Withholding Tax

17. Gross Michigan payroll and other taxable compensation for the period	17. _____
18. Michigan income tax withheld	18. _____

Summary

19. Payment due. Add lines 13, 16 and 18	19. _____
20. If filing late, enter penalty and interest (see instructions)	20. _____
21. Single Business Tax estimate (see instructions)	21. _____
22. TOTAL TAX FOR PERIOD. Add lines 19, 20 and 21	22. _____
23. Enter any credit on your account for previous overpayments	23. _____
24. TOTAL PAYMENT DUE. Subtract line 23 from line 22 Enter here and on the return	24. _____

*The 4% rate may **only be used** for purchases used in real estate contracts that cannot be changed or withdrawn if the contract was bid before March 15, 1994 and accepted before June 15, 1994.